

Commission Implementing Regulation (EU) 2015/2447 of 24
November 2015 laying down detailed rules for implementing
certain provisions of Regulation (EU) No 952/2013 of the European
Parliament and of the Council laying down the Union Customs Code

TITLE IV

GOODS BROUGHT INTO THE CUSTOMS TERRITORY OF THE UNION

CHAPTER 1

Entry summary declaration

Article 186

Risk analysis(Articles 127(3) and 128 of the Code)

1 Risk analysis shall be carried out before the arrival of the goods at the customs office of first entry provided that the entry summary declaration has been lodged within the time-limits laid down in Articles 105 to 109 of Delegated Regulation (EU) 2015/2446, unless a risk is identified or an additional risk analysis needs to be carried out.

In the case of containerised cargo brought into the customs territory of the Union by sea as referred to in Article 105(a) of Delegated Regulation (EU) 2015/2446, the customs authorities shall complete the risk analysis within 24 hours of the receipt of the entry summary declaration or, in the cases referred to in Article 127(6) of the Code, of the particulars of the entry summary declaration submitted by the carrier.

In addition to the first subparagraph, in the case of goods brought into the customs territory of the Union by air, the risk analysis shall be carried out upon receipt of at least the minimum dataset of the entry summary declaration referred to in second subparagraph of Article 106(1) of Delegated Regulation (EU) 2015/2446.

2 The risk analysis shall be completed following, where necessary, the exchange of risk-related information and risk analysis results as referred to in Article 46(5) of the Code.

3 Where the completion of the risk analysis requires further information on the particulars of the entry summary declaration that analysis shall only be completed after that information is provided.

For those purposes, the customs authorities shall request that information from the person who lodged the entry summary declaration or, where applicable, the person who submitted those particulars of the entry summary declaration. Where that person is different from the carrier, the customs authorities shall inform the carrier, provided that the carrier has requested to be notified and has access to the electronic system referred to in Article 182 of this Regulation.

4 Where, in the case of goods brought into the customs territory of the Union by air, where customs authorities have reasonable grounds to suspect that the consignment could pose a serious aviation security threat, they shall notify the person who lodged the entry summary

declaration or, where applicable, the person who submitted the particulars of the entry summary declaration and, where that person is different from the carrier, inform the carrier, provided that the carrier has access to the electronic system referred to in Article 182 of this Regulation, that the consignment has to be screened as High Risk Cargo and Mail, in accordance with point 6.7.3. of the Annex to Commission Decision C(2010) 774 of 13 April 2010 laying down detailed measures for the implementation of the common basic standards on aviation security containing information as referred to in Article 18(a) of Regulation (EC) No 300/2008 before being loaded on board an aircraft bound to the customs territory of the Union. Following the notification, that person shall inform the customs authorities of whether the consignment had already been screened or has been screened in accordance with the aforementioned requirements and provide all relevant information on that screening. The risk analysis shall only be completed after that information is provided.

5 Where, in the case of containerised cargo brought into the customs territory of the Union by sea as referred to in Article 105(a) of Delegated Regulation (EU) 2015/2446 or in the case of goods brought into the customs territory of the Union by air, the risk analysis provides reasonable grounds for the customs authorities to consider that the entry of the goods into the customs territory of the Union would pose such a serious threat to security and safety that immediate action is required, the customs authorities shall notify the person who lodged the entry summary declaration or, where applicable, the person who submitted the particulars of the entry summary declaration and, where that person is different from the carrier, inform the carrier, provided that the carrier has access to the electronic system referred to in Article 182 of this Regulation, that the goods are not to be loaded. That notification shall be made and that information shall be provided immediately after the detection of the relevant risk and, in the case of containerised cargo brought into the customs territory of the Union by sea as referred to in Article 105(a) of Delegated Regulation (EU) 2015/2446, within the time-limit laid down in the second subparagraph of paragraph 1.

6 Where a consignment has been identified as posing a threat of such nature that immediate action is required upon arrival, the customs office of first entry shall take that action upon arrival of the goods.

7 Where a risk is identified that does not pose such a serious threat to security and safety that would require immediate action, the customs office of first entry shall pass on the results of the risk analysis including, where necessary, information about the most appropriate place where a control action should be carried out and the entry summary declaration data to all the customs offices potentially concerned by the movement of the goods.

8 Where goods for which the obligation to lodge an entry summary declaration is waived in accordance with Article 104(1) (c) to (k), (m) and (n) of Delegated Regulation (EU) 2015/2446 and the first subparagraph of Article 104(2) of that Regulation, are brought into the customs territory of the Union, the risk analysis shall be carried out upon the presentation of the goods, where available on the basis of the temporary storage declaration or the customs declaration covering those goods.

9 Goods presented to customs may be released for a customs procedure or re-exported as soon as the risk analysis has been carried out and the results of the risk analysis and, where required, the measures taken, allow such a release.

10 Risk analysis shall also be carried out if the particulars of the entry summary declaration are amended in accordance with Article 129 of the Code. In that case the risk analysis shall be completed immediately upon receipt of the particulars unless a risk is identified or an additional risk analysis needs to be carried out.